



DEPARTMENT OF THE TREASURY

Internal Revenue Service

Proposed Collection; Comment Request for Regulation Project

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice and request for comments.

SUMMARY: The Internal Revenue Service (IRS), as part of its continuing effort to reduce paperwork and respondent burden, invites the general public and other Federal agencies to take this opportunity to comment on information collections, as required by the Paperwork Reduction Act of 1995. The IRS is soliciting comments concerning Testimony or Production of Records in a Court or Other Proceeding.

DATES: Written comments should be received on or before **[INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE FEDERAL REGISTER]** to be assured of consideration.

ADDRESSES: Direct all written comments to Andres Garcia, Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W., Washington, DC 20224, or by email to omb.unit@irs.gov. Include "OMB Number 1545-1850-Testimony or Production of Records in a Court or Other Proceeding" in the subject line of the message.

FOR FURTHER INFORMATION CONTACT: Requests for additional information or copies of this collection should be directed to Martha R. Brinson, at (202)317-5753, or at Internal Revenue Service, Room 6526, 1111 Constitution Avenue N.W.,

Washington, DC 20224, or through the Internet at
Martha.R.Brinson@irs.gov.

SUPPLEMENTARY INFORMATION:

Title: Testimony or Production of Records in a Court or
Other Proceeding.

OMB Number: 1545-1850.

Regulation Project Number: TD 9178.

Abstract: Final regulation provide specific instructions
and to clarify the circumstances under which more specific
procedures take precedence. The final regulation extends the
application of the regulation to former IRS officers and
employees as well as to persons who are or were under contract
to the IRS. The final regulation affects current and former IRS
officers, employees and contractors, and persons who make
requests or demands for disclosure.

Current Actions: There are no changes to the paperwork
burden previously approved by OMB.

Type of Review: Extension of a currently approved
collection.

Affected Public: Businesses and other for-profit
organizations, Individuals and households, Not-for-Profit
institutions, and Farms.

Estimated Number of Respondents: 1,400.

Estimated Time per Respondent: 1 hour.

Estimated Total Annual Burden Hours: 1,400.

The following paragraph applies to all of the collections of
information covered by this notice:

An agency may not conduct or sponsor, and a person is not required to respond to, a collection of information unless the collection of information displays a valid OMB control number. Books or records relating to a collection of information must be retained as long as their contents may become material in the administration of any internal revenue law. Generally, tax returns and tax return information are confidential, as required by 26 U.S.C. 6103.

REQUEST FOR COMMENTS: Comments submitted in response to this notice will be summarized and/or included in the request for OMB approval. Comments will be of public record. Comments are invited on: (a) whether the collection of information is necessary for the proper performance of the functions of the agency, including whether the information has practical utility; (b) the accuracy of the agency's estimate of the burden of the collection of information; (c) ways to enhance the quality,

utility, and clarity of the information to be collected; (d) ways to minimize the burden of the collection of information on or other forms of information technology; and (e) estimates of capital or start-up costs and costs of operation, maintenance, and purchase of services to provide information.

Approved: June 22, 2022.

Martha R. Brinson,

Tax Analyst.

[FR Doc. 2022-13849 Filed: 6/28/2022 8:45 am; Publication Date: 6/29/2022]